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DISTRICT ATTORNEY OF THE TWENTY-SECOND  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parishes of St. Tammany and Washington

Annual Financial Report  
For the Years Ended  
December 31, 2002 and 2001

Under provisions of state law this report is a public document. Copies of the report shall be furnished to the courts and other appropriate public officials. The report is available to public inspection at the District Judge's office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date AUG 13 2003

DISTRICT ATTORNEY OF THE TWENTY-SECOND  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parishes of St. Tammany and Washington

Financial Statements  
For the Years Ended December 31, 2002 and 2001

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DISTRICT ATTORNEY OF THE TWENTY-SECOND  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parishes of St. Tammany and Washington

Financial Statements  
For the Years Ended December 31, 2002 and 2001

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# RONALD W. GARRITY, APAC

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MEMBER

AMERICAN INSTITUTE OF CPAS IN  
LOUISIANA CHAPTER

## INDEPENDENT AUDITOR'S REPORT

The Honorable Walter F. Reed  
District Attorney of the Twenty-Second Judicial District  
State of Louisiana  
Parishes of St. Tammany and Washington

We have audited the accompanying financial statements and the combining and individual fund and account group financial statements of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana as of December 31, 2002 and 2001, and for the years then ended, as listed in the table of contents. These financial statements are the responsibility of management of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and Government Auditing Standards issued by the Comptroller of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, as of December 31, 2002 and 2001, and the results of its operations for the years then ended in conformity with accounting principles generally accepted in the United States of America. Also, in our opinion, the combining and individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, as of December 31, 2002 and 2001, and the results of operations of such funds for the years then ended in conformity with accounting principles generally accepted in the United States of America.

**RONALD W. GARRITY, APAC**  
CERTIFIED PUBLIC ACCOUNTANTS

The Honorable Walter F. Reed  
Page Two

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed as "Supplemental Information Schedules", in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana. Also, the schedule of expenditures of federal awards is presented as required by the U.S. Office of Management and Budget Circular A-133. Such information has been subjected to the auditing procedures applied in the audit of the component unit, combining and combining and individual fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated June 11, 2003 on our consideration of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's internal control structure and a report dated June 11, 2003 on its compliance with laws and regulations.

June 11, 2003

*Ronald Gartry CPA*



## LOCALS TOWNERS OWNERS ALWAYS PUT A PERSONALITY LOCALS

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**Practical Training**

Combined Balance Sheet - all Fund Types and Account Group  
December 31, 2003 and 2002

Country	Percentage (%)
China	85
India	75
Brazil	90
Russia	80
South Africa	70

	2005				2006			
	CONVENTIONAL		FEDERAL		CONVENTIONAL		FEDERAL	
	FUND TYPES	FUND TYPE	FUND TYPES	FUND TYPE	FUND TYPES	FUND TYPE	FUND TYPES	FUND TYPE
	GENERAL	SPECIAL	GENERAL	SPECIAL	GENERAL	SPECIAL	GENERAL	SPECIAL
	EXPENSE	REVENUE	EXPENSE	REVENUE	EXPENSE	REVENUE	EXPENSE	REVENUE
Accounts payable and accrued liabilities	\$ 6,000	\$ 1,400	\$ -	\$ -	\$ 6,000	\$ -	\$ 41,444	\$ -
Prepayment profile	-	20,819	-	-	-	20,819	-	20,819
Total local liabilities	-	408,678	-	408,678	-	408,678	-	241,258
Due to State of Louisiana	-	4,000	-	-	-	4,000	-	-
Total liabilities	6,000	412,678	408,678	-	6,000	412,678	41,444	241,258
Fund Equity								
Investments in general	-	-	-	1,050,517	-	-	-	1,050,517
Fund assets	-	-	-	-	-	-	-	-
Fund liabilities	6,000	148,875	-	-	6,000	148,875	-	-
Unexpended appropriated	2,811,289	148,875	-	-	2,811,289	148,875	-	-
Total Fund Equity	2,811,289	148,875	-	-	2,811,289	148,875	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 8,811,289	\$ 561,553	\$ 408,678	\$ 1,250,517	\$ 8,811,289	\$ 561,553	\$ 41,444	\$ 241,258





**DISTRICT ATTORNEY OF THE TWENTY-SECOND  
JUDICIAL DISTRICT  
STATE OF LOUISIANA**

Parishes of St. Tammany and Washington

Statement B - continued

**Combined Statement of Receipts, Expenditures  
and Changes in Fund Balances - all Governmental Fund Types  
For the Year Ended December 31, 2003 and 2001**

	2003		2001	
	GOVERNMENTAL FUND TYPES		GOVERNMENTAL FUND TYPES	
	GENERAL FUND	SPECIAL REVENUE FUNDS	GENERAL FUND	SPECIAL REVENUE FUNDS
	DISTRICT ATTORNEY'S EXPENSES	TOTALS	DISTRICT ATTORNEY'S EXPENSES	TOTALS
<b>EXPENDITURES</b>				
Office of Government - Judicial	\$ -	\$ 1,380,000	\$ -	\$ 1,380,000
Salaries and related benefits				
Total	12,356	12,356	14,000	14,000
Materials and supplies				
Office	240,071	240,000	214,000	214,000
Automobiles	60,000	60,000	50,000	50,000
Capital expenditures	60,000	60,000	70,000	70,000
Other expenditures	170,000	180,000	170,000	180,000
Total Expenditures	582,427	540,000	528,000	528,000
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ 852,000	\$ 639,450	\$ 340,000	\$ 650,000
			\$ 1,287,000	\$ 1,287,000

**DISTRICT ATTORNEY OF THE TWENTY SECOND  
JUDICIAL DISTRICT  
STATE OF LOUISIANA**

Parishes of St. Tammany and Washington

Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances--all Governmental Fund Types  
For the Years Ended December 31, 2002 and 2001

Statement B - continued

	2002		2001	
	GOVERNMENTAL FUND TYPES		GOVERNMENTAL FUND TYPES	
	GENERAL FUND	SPECIAL DISTRICT ATTORNEY'S FUND(S)	GENERAL FUND	SPECIAL DISTRICT ATTORNEY'S FUND(S)
	REVENUES	EXPENSES	REVENUES	EXPENSES
	TOTALS	TOTALS	TOTALS	TOTALS
	ADDED	DEDUCTED	ADDED	DEDUCTED
	DAILY	DAILY	DAILY	DAILY
OTHER FINANCING SOURCES (DEBTS)				
Operating Transfer In	\$ 46,000	\$ (20,000)	\$ -	\$ (20,000)
Operating Transfer Out	(279,000)	(0)	(288,779)	(0)
	<u>\$ (232,999)</u>	<u>\$ (20,000)</u>	<u>\$ (288,779)</u>	<u>\$ (20,000)</u>
Total Other Financing Sources (Debits)	<u>\$ (232,999)</u>	<u>\$ (20,000)</u>	<u>\$ (288,779)</u>	<u>\$ (20,000)</u>
EXPENSES (DEBIT) OF REPUBLIC AND OTHER FINANCING SOURCES (DEBTS)				
EXPENSES (DEBTS) AND OTHER FINANCING USES	260,479	(28,200)	250,314	(2,000)
	<u>\$ 232,279</u>	<u>\$ (16,118)</u>	<u>\$ 248,200</u>	<u>\$ (1,118)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>\$ 2,261,899</u>	<u>\$ 1,481,875</u>	<u>\$ 1,792,075</u>	<u>\$ 1,185,118</u>
FUND BALANCES AT END OF YEAR	<u>\$ 2,261,899</u>	<u>\$ 1,481,875</u>	<u>\$ 1,792,075</u>	<u>\$ 1,185,118</u>
	<u>\$ 2,261,899</u>	<u>\$ 1,481,875</u>	<u>\$ 1,792,075</u>	<u>\$ 1,185,118</u>

The accompanying notes are an integral part of these financial statements.

## DISTRICT ATTORNEY OF THE TWENTY-SECOND

## JUDICIAL DISTRICT

## STATE OF LOUISIANA

## Parishes of St. Tammany and Washington

Statement C

## Condensed Statement of Revenue, Expenditures, and Changes in

## Fund Balances - Budget (H&amp;VP Basic) and Actual

## General and Special Revenue Funds

## For the Year Ended December 31, 2007

	General Fund		Special Revenue Funds				Total (Means Only)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
<b>REVENUE</b>									
Commissions on fees and judgments	\$ 685,000	\$ 775,174	\$ 90,174	\$ -	\$ -	\$ -	\$ 685,000	\$ 775,174	\$ 90,174
Use of money and property interest earnings	95,000	33,712	\$ (61,288)	6,000	4,171	(1,829)	101,000	37,883	(63,117)
State Bar/Louisiana Department of Social Services	-	-	-	-	-	-	-	-	-
Proctor's payment of administrative costs	-	-	-	(450,000)	(511,176)	(151,176)	(450,000)	(511,176)	(161,176)
Incidentals programs	-	-	-	-	-	-	-	-	-
State - MOBILE OFFICE Promotion	-	-	-	95,000	90,047	(4,953)	95,000	90,047	(4,953)
State - MOBILE Assistance Program	-	-	-	40,000	33,712	(6,288)	40,000	33,712	(6,288)
State - Juvenile Courts, Inc. Program	-	-	-	25,000	10,047	(14,953)	25,000	10,047	(14,953)
State - Juvenile Drug Court	-	-	-	-	-	-	-	-	-
State - Peace State of Louisiana	-	-	-	95,000	90,047	(4,953)	95,000	90,047	(4,953)
State - Domestic Violence	-	-	-	30,000	36,117	6,117	30,000	36,117	6,117
State - Anti-Sex-Offender	-	-	-	1,000	1,000	(100)	1,000	1,000	(100)
State - OJP	-	-	-	-	-	-	-	-	-
State - Computer Grant	-	26,726	26,726	-	-	-	26,726	26,726	-
State - LCLB Travel	-	20,800	20,800	-	-	-	20,800	20,800	-
Fees - Fees allowed	-	-	-	5,000	3,048	(1,952)	5,000	3,048	(1,952)
Fees - Fees without entities	-	-	-	185,000	226,000	38,000	190,000	229,048	39,048
Continuing program	250,000	162,855	(87,145)	-	-	-	250,000	162,855	(87,145)
Other revenue	-	-	-	118,000	187,319	69,319	118,000	187,319	69,319
State revenue	5,000	75,800	70,800	-	-	-	5,000	75,800	70,800
State revenue	12,000	32,269	20,269	-	-	-	12,000	32,269	20,269
State revenue	50,000	40,555	(9,445)	-	-	-	50,000	40,555	(9,445)
<b>Total Revenue</b>	<b>\$ 1,027,000</b>	<b>\$ 1,123,556</b>	<b>\$ 96,556</b>	<b>\$ 1,025,000</b>	<b>\$ 1,118,448</b>	<b>\$ 163,448</b>	<b>\$ 2,052,000</b>	<b>\$ 2,241,804</b>	<b>\$ 189,804</b>

The accompanying notes are an integral part of these financial statements.

## DISTRICT ATTORNEY OF THE TWENTY-SIXTHS

## JUDICIAL DISTRICT

## STATE OF LOUISIANA

## Parishes of St. Tammany and Washington

## Combined Statement of Revenue, Expenditures, and Changes in

## Fund Balances - Budget (GAAP Basis) and Actual

## General and Special Revenue Funds

## For the Year Ended December 31, 2002

Statement Continued

	General Fund			Special Revenue Funds			Total (Means Only)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
<b>REVENUES</b>									
General Government - Judicial		\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
Salaries and related benefits		\$ 92,865	\$ (92,865)	-	-	-	-	92,865	\$ (92,865)
Travel		-	-	-	-	-	-	-	-
Telephone		-	-	-	-	-	-	-	-
Materials and supplies		240,311	7,271	30,000	41,269	11,269	201,000	281,540	80,540
Other		49,000	4,000	4,000	8,270	4,270	61,000	66,790	5,790
Subsidies		70,000	4,000	10,000	-	(10,000)	90,000	80,000	(10,000)
Capital expenditures		170,000	30,000	14,000	11,979	(2,021)	194,000	181,969	(12,031)
Other expenditures		-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 550,000</b>	<b>\$ 567,156</b>	<b>\$ 17,156</b>	<b>\$ 1,000,000</b>	<b>\$ 1,041,547</b>	<b>\$ 41,547</b>	<b>\$ 1,000,000</b>	<b>\$ 1,083,407</b>	<b>\$ 83,407</b>
<b>CHANGE IN FUND BALANCE OR RESERVE</b>	<b>\$ 450,000</b>	<b>\$ 432,844</b>	<b>\$ (17,156)</b>	<b>\$ (200,000)</b>	<b>\$ (303,147)</b>	<b>\$ (103,147)</b>	<b>\$ 144,000</b>	<b>\$ 274,190</b>	<b>\$ 130,190</b>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parishes of St. Tammany and Washington

Combined Statement of Revenue, Expenditures, and Changes in  
Fund Balances - Budget (GAAP Basis) and Actual  
(General and Special Revenue Funds)  
For the Year Ended December 31, 2003

Statement 2 - continued

	General Fund		Special Revenue Funds		Total Means Fund	
	Budget	Actual	Variance	Budget	Actual	Variance
OTHER FINANCIAL ACCOUNTS (GAAP)						
Operating Transfer to	\$ -	\$ 85,000	\$ 85,000	\$ 275,000	\$ 275,000	\$ 275,000
Operating Transfer Out	(275,000)	(275,000)	(85,000)	-	(240,000)	(240,000)
Total Other Financing Sources (Uses)	\$ 275,000	\$ 85,000	\$ 85,000	\$ 275,000	\$ 35,000	\$ 35,000
EXPENSE (DEPRECIATION) OF PREVIOUS AND OTHER FINANCIAL ACCOUNTS COVER EXPERIMENTAL AND OTHER FINANCIAL USES	\$ 134,000	\$ 203,439	\$ 69,439	\$ 13,000	\$ 144,300	\$ 131,300
FUND BALANCE (OUT) AT BEGINNING OF YEAR		1,700,000			1,895,000	
FUND BALANCE AT END OF YEAR		<u>\$ 2,581,561</u>			<u>\$ 2,205,700</u>	

# DISTRICT ATTORNEY OF THE TWENTY SECOND JUDICIAL DISTRICT

STATE OF LOUISIANA

Parishes of St. Tammany and Washington

Statement D

Combined Statement of Revenue, Expenditures, and Changes in  
Fund Balances - Budget (GAAP Basis) and Actual  
General and Special Revenue Funds  
For the Year Ended December 31, 2001

	General Fund			Special Revenue Funds			Total (Millions Only)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
<b>REVENUES</b>									
Commissions on fees and forfeitures	\$ 842,000	\$ 700,000	\$ 142,000	\$ -	\$ -	\$ -	\$ 842,000	\$ 700,000	\$ 142,000
Use of money and property-related earnings	50,000	50,000	-	0,000	0,000	-	50,000	50,000	-
Grant from Louisiana Department of Social Services	-	-	-	-	-	-	-	-	-
Social Services:									
Hearings/commitment of administrative trials	-	-	-	400,000	407,116	7,116	-	407,116	7,116
Incentive payments	-	-	-	80,000	80,000	-	-	80,000	-
Grant - Victim Crime Prosecution	-	-	-	40,000	40,000	-	-	40,000	-
Grant - Victim Assistance Program	-	-	-	40,000	38,208	1,792	-	38,208	1,792
Grant - Juvenile Crime, Res. Program	-	-	-	10,000	10,000	-	-	10,000	-
Grant - Juvenile Drug Court	-	-	-	10,000	11,700	1,700	-	11,700	1,700
Grant - From State of Louisiana	-	-	-	50,000	51,000	1,000	-	51,000	1,000
Grant - Domestic Violence	-	-	-	50,000	50,000	-	-	50,000	-
Grant - Art 901 (Child)	-	-	-	0,000	0,000	-	-	0,000	-
Grant - CJP	-	-	-	0,000	0,000	-	-	0,000	-
Grant - Computer Grant	-	-	-	-	-	-	-	-	-
Grant - CLE Direct	-	-	-	-	-	-	-	-	-
Fees - From award	-	-	-	200,000	175,000	25,000	-	175,000	25,000
Fees - From various entities	210,000	210,000	-	-	-	-	210,000	210,000	-
Exemptions program	-	-	-	100,000	100,000	-	-	100,000	-
Other revenue	0,000	0,000	-	-	-	-	-	-	-
Grant - Initiative Income	50,000	50,000	-	-	-	-	50,000	50,000	-
Grant - Initiative	0,000	0,000	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,202,000</b>	<b>\$ 1,083,170</b>	<b>\$ 118,830</b>	<b>\$ 1,000,000</b>	<b>\$ 1,083,116</b>	<b>\$ 83,116</b>	<b>\$ 2,202,000</b>	<b>\$ 2,166,286</b>	<b>\$ 35,714</b>

The accompanying notes are an integral part of these financial statements.

# DISTRICT ATTORNEY OF THE TWENTY-SECOND

## JUDICIAL DISTRICT

### STATE OF LOUISIANA

Parishes of St. Tammany and Washington

#### Combined Statement of Revenue, Expenditures, and Changes in

Fund Balances - Budget (GAAP Basis) and Actual

General and Special Revenue Funds

For the Year Ended December 31, 2001

See Statement D - continued

	General Fund			Special Revenue Funds			Total (Amounts in \$'000)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
<b>REVENUES</b>									
General Governmental - Judicial	\$ 11,000	\$ 14,904	\$ 3,904	\$ 1,382,000	\$ 1,384,471	\$ 2,471	\$ 1,393,000	\$ 1,394,471	\$ 1,471
Taxes and related benefits							11,000	14,500	3,500
Travel									
Materials and supplies	203,000	214,008	10,998	41,000	31,507	(9,493)	245,000	251,015	6,015
Office	87,000	88,426	1,426	5,000	31,005	26,005	92,000	48,448	(43,552)
Automobile	134,000	79,318	(54,682)	93,000	11,307	(81,693)	227,000	90,615	(136,385)
Capital expenditures	952,000	177,300	(774,700)	93,000	13,285	(89,715)	1,045,000	190,895	(854,105)
Other expenditures							700,000	188,305	(511,695)
<b>Total Expenditures</b>	<b>800,000</b>	<b>569,042</b>	<b>(230,958)</b>	<b>1,488,000</b>	<b>1,561,105</b>	<b>(26,895)</b>	<b>1,488,000</b>	<b>1,601,000</b>	<b>(113,000)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 441,000</b>	<b>\$ 918,000</b>	<b>\$ 477,000</b>	<b>\$ 1,095,000</b>	<b>\$ 1,073,370</b>	<b>\$ 21,630</b>	<b>\$ 1,095,000</b>	<b>\$ 1,094,370</b>	<b>\$ 670,370</b>

# DISTRICT ATTORNEY OF THE TWENTY-SIXTH

## JUDICIAL DISTRICT

### STATE OF LOUISIANA

#### Parishes of St. Tammany and Washington

#### Combined Statement of Revenues, Expenditures, and Changes in

#### Fund Balances - Budget (KIMAP Basis) and Actual

#### General and Special Revenue Funds

#### For the Year Ended December 31, 2001

Continued (D. continued)

	General Fund			Special Revenue Funds			Total (KIMAP Basis)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
OTHER FINANCING SOURCES (LESS)									
Operating Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	(358,000)	(288,778)	128,222	-	-	-	(358,000)	(288,778)	128,222
Total Other Financing (Source) (Use)	(358,000)	(288,778)	128,222	-	-	(128,222)			
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCIAL USES	\$ 49,000	\$ 281,274	\$ 202,274	\$ 50,000	\$ (7,000)	\$ (57,000)	\$ 99,000	\$ 44,274	\$ 142,254
FUND BALANCES AT BEGINNING OF YEAR		<u>1,056,158</u>			<u>175,118</u>			<u>1,231,276</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 1,105,158</u>			<u>\$ 168,118</u>			<u>\$ 1,273,276</u>	

The accompanying notes are an integral part of these financial statements.



DISTRICT ATTORNEY OF THE TWENTY-SECOND  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
*Parishes of St. Tammany and Washington*

SPECIAL REVENUE FUNDS  
December 31, 2002 and 2001

TITLE IV-D FUND AND SPECIAL FEES FUND

Through June 30, 2002, the Title IV-D Fund consisted of income to payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of the 1975 Legislature to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their family and children, to locate absent parents, to establish paternity, and to obtain family and child support. The program was funded 34% at the local level, and 66% federally. As of July 1, 1999 a new contract was signed wherein the costs eligible for reimbursement are federally funded at 100%, and incentive payments are no longer paid.

Special Fees Fund consists of grants from the Louisiana Department of Social Services and the United States Department of Health and Human Services.

FEES FUND

The Fees Fund (Worthless Check Collection Fee Fund) is established in accordance with Louisiana Revised Statute 36:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the district attorney.

In addition, the Fees Fund is being used to collect fees for the administration of the Juvenile Intervention program, as well as the fees earned by the IV-D department for administration of that program.

DISTRICT ATTORNEY OF THE TWENTY-SECOND  
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SPECIAL REVENUE FUNDS

Statement E

Combining Balance Sheet  
December 31, 2002

	<u>TITLE IV-B AND SPECIAL FEEES FUND</u>	<u>FEEES FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash	\$ 3,871	\$ 86,234	\$ 90,105
Receivables:			
Gross from Louisiana Department of Social Services	\$1,732	-	\$1,732
Due from other	-	1,059	1,059
<b>TOTAL ASSETS</b>	<u>\$ 55,600</u>	<u>\$ 100,293</u>	<u>\$ 155,893</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Accounts Payable (and accrued liabilities)	\$ 35,838	\$ -	\$ 35,838
Due to State of Louisiana	-	5,067	5,067
<b>TOTAL LIABILITIES</b>	<u>\$ 35,838</u>	<u>\$ 5,067</u>	<u>\$ 40,905</u>
<b>Fund Equity:</b>			
Fund balances:-			
Unreserved - undesignated	59,762	95,153	154,915
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 95,600</u>	<u>\$ 105,360</u>	<u>\$ 195,800</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND  
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SPECIAL REVENUE FUNDS

Statement F

Combining Balance Sheet  
December 31, 2001

	TITLE AND SPECIAL FEES FUND	FEES FUND	TOTAL
<b>ASSETS</b>			
Cash	\$ 51,625	\$ 100,217	\$ 151,842
Receivables:			
Grant from Louisiana Department of Social Services	101,080	-	101,080
Due from other	-	1,090	1,090
	<u>\$ 152,705</u>	<u>\$ 101,307</u>	<u>\$ 254,012</u>
<b>TOTAL ASSETS</b>			
	<u>\$ 152,705</u>	<u>\$ 101,307</u>	<u>\$ 254,012</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts Payable and accrued liabilities	\$ 24,335	-	\$ 24,335
Due to State of Louisiana	-	5,097	5,097
	<u>24,335</u>	<u>5,097</u>	<u>29,432</u>
<b>TOTAL LIABILITIES</b>			
	<u>24,335</u>	<u>5,097</u>	<u>29,432</u>
Fund Equity:			
Fund balances -			
Unreserved - undesignated	128,680	96,170	224,850
	<u>128,680</u>	<u>96,170</u>	<u>224,850</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>			
	<u>\$ 152,705</u>	<u>\$ 101,307</u>	<u>\$ 254,012</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND  
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SPECIAL REVENUE FUNDS

Statement G

Combining Statement of Revenue, Expenditures,  
and Change in Fund Balance  
For the Year Ended December 31, 2002

	TITLE IV-D AND SPECIAL FEES FUND	PWD AND FEES FUND	TOTAL
<b>REVENUE</b>			
Use of money and property -			
Interest earnings	\$ 1,248	\$ 3,532	\$ 4,772
Grant from Louisiana Department of Social Services:			
Reimbursement of admin. costs	\$11,718	-	\$11,718
Reimburse payments	-	-	-
Grant - Violent Crime Prosecution	\$2,047	-	\$2,047
Grant - Victim Assistance Program	\$7,712	-	\$7,712
Grant - Juvenile Crime, Soc. Program	\$7,937	-	\$7,937
Grant - Juvenile Drug Court	-	-	-
Grant - From State of Louisiana	\$0,000	-	\$0,000
Grant - Art 582	1,898	-	1,898
Grant - Domestic Violence	\$6,457	-	\$6,457
Grant - L.C.J.E. Project	3,048	-	3,048
Fees - Fees account	4,465	221,944	226,409
Diversionary program	-	187,379	187,379
Other Revenue	-	-	-
<b>Total revenue</b>	<b>656,108</b>	<b>221,255</b>	<b>1,188,415</b>
<b>EXPENDITURES</b>			
General government - judicial:			
Salaries and related benefits	1,385,008	4,825	1,389,833
Materials and supplies:			
Office	\$2,413	\$,958	\$1,355
Automobile	(\$313)	2,982	(\$4,271)
Other expenditures	7,454	4,468	11,922
Capital expenditures	490	-	490
<b>Total expenditures</b>	<b>1,422,048</b>	<b>18,225</b>	<b>1,441,518</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<b>\$ (765,940)</b>	<b>\$ 312,718</b>	<b>\$ (453,192)</b>

The accompanying notes are an integral part of these financial statements.

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SPECIAL REVENUE FUNDS

Statement G

Combining Statement of Revenue, Expenditures,  
and Change in Fund Balance  
For the Year Ended December 31, 2003

	TITLE FUND AND SPECIAL FEE FUND	ARC AND FEE FUND	TOTAL
Other Financing Sources (Uses)			
Operating Transfer In	\$ 213,887	\$ -	\$ 213,887
Operating Transfer Out	(55,000)	-	(55,000)
Interest Transfer In	250,000	-	250,000
Interest Transfer Out	-	(250,000)	(250,000)
Total Other Financing Sources (Uses)	408,887	(250,000)	158,887
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(101,063)	62,719	(38,344)
FUND BALANCES AT BEGINNING OF YEAR	8,687	170,431	179,118
FUND BALANCES AT END OF YEAR	\$ 89,724	\$ 242,147	\$ 331,871

The accompanying notes are an integral part of these financial statements.

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JUDICIAL DISTRICT  
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SPECIAL REVENUE FUNDS

Statement H

Combining Statement of Revenue, Expenditures,  
and Change in Fund Balance  
For the Year Ended December 31, 2001

	TITLE IV-D AND SPECIAL FUND	FWC AND FUND	TOTAL
<b>REVENUE</b>			
Use of money and property -			
Interest earnings	\$ 2,890	\$ 2,780	\$ 5,629
Grant from Louisiana Department of Social Services:			
Reimbursement of admin. Costs	601,358	-	601,358
Incentive payments	-	-	-
Grant - Drug Court	88,892	-	88,892
Grant - Violent Crime Prosecution	38,248	-	38,248
Grant - Victim Assistance Program	18,318	-	18,318
Grant - Juv. Correc. Svc. Program	11,702	-	11,702
Grant - From State of Louisiana	57,808	-	57,808
Fees - Fees account	5,212	-	5,212
Diversionary program	3,258	167,742	170,992
Other Revenue	-	102,828	102,828
	<u>-</u>	<u>-</u>	<u>-</u>
Total revenue	<u>820,218</u>	<u>273,489</u>	<u>1,093,628</u>
<b>EXPENDITURES</b>			
General government - judicial			
Salaries and related benefits	1,264,508	9,873	1,264,471
Materials and supplies:			
Office			
Automobile	25,320	12,247	37,567
Other expenditures	(5,973)	2,938	(3,035)
Capital expenditures	7,871	4,434	12,305
	<u>4,121</u>	<u>13,132</u>	<u>17,301</u>
Total expenditures	<u>1,326,987</u>	<u>41,411</u>	<u>1,287,698</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<u>\$ 493,231</u>	<u>\$ 321,898</u>	<u>\$ 815,129</u>

The accompanying notes are an integral part of these financial statements.

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SPECIAL REVENUE FUNDS

Statement H

Combining Statement of Revenue, Expenditures,  
and Change in Fund Balance  
For the Year Ended December 31, 2004

	TITLE F&D AND SPECIAL FEE'S FUND	FWC AND FEE'S FUND	TOTAL
Other Financing Sources (Uses)			
Operating Transfer In	\$ 368,778	\$ -	\$ 368,778
Operating Transfer Out	-	-	-
Interest Transfer In	239,000	-	239,000
Interest Transfer Out	-	(239,000)	(239,000)
Total Other Financing Sources (Uses)	407,778	(239,000)	168,778
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(18,000)	17,000	(1,000)
FUND BALANCES AT BEGINNING OF YEAR	27,817	187,441	215,258
FUND BALANCES AT END OF YEAR	\$ 9,817	\$ 179,441	\$ 189,258

The accompanying notes are an integral part of these financial statements.

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FIDUCIARY FUND TYPE  
AGENCY FINES  
December 31, 2002 and 2004

RESTITUTION FUND

The Restitution Fund was established in accordance with Louisiana Revised Statute 14:71 and is used to account for collections of restitution from defendants who issued worthless checks. Deductions from this fund are made to individuals or companies who cashed the checks and to the Fees Special Revenue Fund.

ASSET FORFEITURE TRUST FUND

The Asset Forfeiture Trust Fund was established in accordance with Louisiana Revised Statute 15:1356 and is used to account for assets seized in the course of certain criminal investigations. These funds are held in trust by the District Attorney and are disbursed under the direction of the district courts.

ASSET FORFEITURE FUND

The Asset Forfeiture Fund was established in accordance with Louisiana Revised Statute 15:1356 and is used to account for assets seized in the course of certain criminal investigations. Upon release of the funds from the Asset Forfeiture Trust account, these funds are disbursed under the direction of the district courts.



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Parishes of St. Tammany and Washington  
FIDUCIARY FUND-TRUST  
AGENCY FUNDS

Statement 1

Statement of Changes in Assets and Liabilities  
For the Years Ended December 31, 2002 and 2001

	RESTITUTION FUND	ASSET FORFEITURE TRUST FUND	ASSET FORFEITURE FUND	TOTAL
<b>ASSETS</b>				
Cash Balance 11/30/01	\$ 8,708	\$ 260,662	\$ 35,785	\$ 305,155
Additions - 2001	54,491	160,285	61,045	215,821
Payments - 2001	<u>(54,498)</u>	<u>(60,189)</u>	<u>(62,234)</u>	<u>(176,921)</u>
Cash Balance 12/31/01	\$ 8,709	\$ 300,758	\$ 34,596	\$ 344,063
Additions - 2002	40,857	256,395	173,640	469,892
Payments - 2002	<u>(38,445)</u>	<u>(173,640)</u>	<u>(135,642)</u>	<u>(347,727)</u>
Cash Balance 12/31/02	<u>\$ 9,121</u>	<u>\$ 383,513</u>	<u>\$ 72,594</u>	<u>\$ 465,228</u>
<b>LIABILITIES</b>				
Trust Funds Payable				
Balance 11/30/01	\$ 8,708	\$ 260,662	\$ 35,785	\$ 305,155
Additions - 2001	54,491	160,285	61,045	215,821
Payments - 2001	<u>(54,498)</u>	<u>(60,189)</u>	<u>(62,234)</u>	<u>(176,921)</u>
Trust Funds Payable				
Balance 12/31/01	\$ 8,709	\$ 300,758	\$ 34,596	\$ 344,063
Additions - 2002	40,857	256,395	173,640	469,892
Payments - 2002	<u>(38,445)</u>	<u>(173,640)</u>	<u>(135,642)</u>	<u>(347,727)</u>
Trust Funds Payable				
Balance 12/31/02	<u>\$ 9,121</u>	<u>\$ 383,513</u>	<u>\$ 72,594</u>	<u>\$ 465,228</u>

The accompanying notes are an integral part of these financial statements.

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Notes to the Financial Statements

For the Years Ended December 31, 2002 and 2001

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district and is the representative of the state before the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Twenty-Second Judicial District encompasses the parishes of St. Tammany and Washington, Louisiana.

**A. REPORTING ENTITY**

For years beginning after December 15, 1992, Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity" (GASB 14), is effective and requires the presentation of financial statements for the primary government and its component units. A primary government is defined as an entity that has a separately elected governing body, is legally separate (i.e., created as a body corporate) and is financially independent of other state or local governments. Any organization that is not legally separate is part of the primary government for financial reporting purposes. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, a component unit may also be an organization whose relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading.

The District Attorney includes all funds, account groups, activities, or notes, that are within the oversight responsibility of the District Attorney as an independently elected official. As an independently elected official, the District Attorney is solely responsible for the operations of his office, including fiscal and management responsibilities. Other than certain operating expenditures of the District Attorney's office that are paid or provided by the Police Jury of the Parish, as required by Louisiana law, the District Attorney is financially independent. The accompanying financial statements present financial information only on the operations of the District Attorney of the Twenty-Second Judicial District.

**B. FUND ACCOUNTING**

The accounts of the District Attorney are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenue is accounted for in these individual funds based upon the purpose for which it is to be spent and the means

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Notes to the Financial Statements

For the Years Ended December 31, 2002 and 2001

by which spending activities are controlled. The funds presented in the financial statements are described as follows:

**GOVERNMENTAL FUNDS:**

**GENERAL FUND** (District Attorney's Expense) - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

**SPECIAL REVENUE FUNDS** - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

**FIDUCIARY FUND:**

**AGENCY FUNDS** - The Agency funds are used to account for assets held by the District Attorney as an agent for individuals and private organizations. The Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**C. PROPERTY AND EQUIPMENT**

Property and equipment used in the governmental fund type operations of the District Attorney's office are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on general fixed assets. All property and equipment is valued at cost or estimated historical cost if historical cost is not available.

The accompanying financial statements do not include property and equipment purchased by the Police Juries of St. Tammany and Washington Parishes for the District Attorney. This property and equipment is included in the general fixed assets account group of the police juries.

The account group is not a "fund". It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

**D. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

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Notes to the Financial Statements

For the Years Ended December 31, 2002 and 2001

The District Attorney's records are maintained using a current financial resources measurement basis. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices in recording revenue and expenditures:

**Revenue**

Commissions on fines and bond forfeitures are recorded in the year in which they are earned by the District Attorney.

Grants from Louisiana Law Enforcement Commission and State supplements are recorded in the year in which they are collected by the District Attorney.

Interest income on investments is recorded when the investments have matured and the income is available.

Legal services performed under contract for various Parish entities are accrued in the month for which the services have been performed.

Substantially all other revenue is recorded when received.

**Expenditures**

Expenditures are recognized under the accrual basis of accounting when the related fund liability is incurred.

Expenditures relating to grants from Louisiana Law Enforcement Commission and State supplements are recorded when paid.

**B. COMPENSATED ABSENCES**

Annual and sick leave for professional staff members is granted at the discretion of the District Attorney.

Clerical employees are paid principally by the parish governing authorities of St. Tammany and Washington Parishes. Annual and sick leave for clerical employees is in accordance with leave policies of the respective parish.

At December 31, 2002 and 2001, the District Attorney had no accumulated and vested employee leave benefits required to be reported in accordance with the Governmental Accounting Standards Board Statement No. 16 (GASB 16).

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For the Years Ended December 31, 2002 and 2001

**F. BUDGETS AND BUDGETARY ACCOUNTING**

The District Attorney follows these procedures in establishing the budgetary data reflected in these financial statements.

1. The Administrative Assistant prepares a proposed budget and submits to the District Attorney no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection.
3. The budget is approved by the District Attorney.
4. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving the increase in expenditures resulting from revenues exceeding amounts estimated require the approval of the District Attorney.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the District Attorney.

**G. TOTAL COLUMNS ON STATEMENTS - OVERVIEW**

The total columns on the statements are for overview and are captioned *Memo Only* to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**NOTE 2 - CASH AND CASH EQUIVALENTS**

Under state law, the District Attorney may deposit funds with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The District Attorney may invest these funds in interest bearing accounts as permitted by law. Of the bank

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Notes to the Financial Statements

For the Years Ended December 31, 2002 and 2001

balances not covered by FDIC insurance, the remaining funds are covered by collateral held at the pledging fiscal agent bank in the District Attorney's name. The District Attorney has a three-party custodian agreement between the District Attorney, the Hibernia National Bank of New Orleans, and State Street Bank & Trust Co. In addition, funds at American Bank & Trust Company are collateralized with AusSouth Capital Markets per pledged receipt. At December 31, 2002 and 2001, the balances were as follows:

	12/31/02	12/31/01
Deposits per bank balances	\$2,568,307	\$2,165,104
Deposits per bank balances	\$2,613,935	\$2,185,214
FDIC Depository Insurance	\$ 332,207	\$ 343,189
Deposits covered by collateral	\$2,179,075	\$1,640,023

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

The District Attorney's deposits are categorized to give an indication of the level of risk assumed by the District Attorney at year-end. Category 1 includes deposits that are insured or registered or for which the District Attorney or its agent in the District Attorney's name holds the securities. Category 2 includes uninsured and unregistered deposits for which the financial institution holds the securities by the financial institution's trust department or agent in the District Attorney's name. Category 3 includes uninsured and unregistered deposits for which the securities are held by the financial institution, or by its trust department or agent, but not in the District Attorney's name.

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**NOTE 3 – CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	2002	2001
Balance, January 1	\$ 1,134,258	\$ 1,067,873
<i>Additions:</i>		
Equipment purchases	-	17,623
Vehicle purchases	76,279	56,432
Building renovations	-	13,130
<i>Deductions:</i>		
Transfer to other governmental units	-	-
Vehicle dispositions	-	-
Balance, December 31	<u>\$ 1,234,537</u>	<u>\$ 1,134,258</u>

**NOTE 4 – PENSION PLANS**

Clerical and administrative personnel of the District Attorney's office are members of the Parochial Employees' Retirement System of Louisiana, (System) a cost-sharing multiple-employer and public employee retirement system, controlled and administered by a separate board of trustees.

The District Attorney's office joined the System on October 1, 1988, and payroll for employees covered by the System for the period ended December 31, 2002 and 2001 was \$494,139 and \$388,135 respectively. The District Attorney's total payroll was \$1,044,789 and \$933,904 respectively.

Any person who is a permanent employee and works at least 28 hours a week and whose compensation is paid wholly or partly by a covered employer is covered by the System. The System consists of two funds, Plan A and Plan B. The plan fund benefits are as follows:

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*(A) Plan A Fund Benefits:*

*Any member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, 25 years of creditable service and is at least age 55, or 10 years of creditable service and is at least age 60.*

The retirement allowance is equal to three percent of the member's final average compensation (defined as the average of the highest consecutive 36 months) multiplied by his years of creditable service. However, any employee who was a member of the supplemental plan only prior to the revision date has the benefit earned for service credited prior to the revision date on the basis of one percent of final compensation plus two dollars per month for each year credited prior to the revision date, and three percent of final compensation for each year of service credited after the revision date. The retirement allowance may not exceed the greater of one hundred percent of a member's final salary or the final compensation.

A member is eligible to retire and receive disability benefits if he has at least 5 years of creditable service, is not eligible for normal retirement and suffers disability, which has been certified by the State Medical Disability Board. The rate is 3 per cent of the member's final compensation multiplied by his years of creditable service under certain conditions outlined in the statutes.

Upon the death of a member with 5 or more years of creditable service, the Plan provides benefits for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefits range from 30 to 60 per cent of the member's final compensation.

*(B) Plan B Fund Benefits:*

*Any member is eligible for normal retirement if he has at least 30 years of creditable service and is at least age 55, or 10 years of creditable service and is at least age 62. The monthly amount of the retirement allowance is equal to two percent of the member's final average compensation in excess of \$1,200 multiplied by his years of creditable service. However, a member may retire with ten years of service at age sixty and receive a benefit reduced by three percent for each year that the member is below the age of sixty-two at the time of retirement.*

A member is eligible to retire and receive disability benefits if he has at least 10 years of creditable service, is not eligible for normal retirement and suffers disability. The State



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Medical Disability Board must certify the disability. The disability rate is 2 per cent of the member's final compensation, multiplied by his years of creditable service under certain conditions outlined in the statutes.

The Plan provides benefits for surviving spouses and minor children under certain provisions in the statutes.

(C) Employer and Member Contributions

Contributions to the pension plans are established by Statute at certain percentage rates for Plans A and B for the years 2002 and 2001. Member contributions are deducted from the member's salary, and remitted by the participating employers.

Contribution requirements for the years 2002 and 2001 are as follows:

PLAN A					
EMPLOYER					
MEMBER		REGULAR PLAN		DROP PLAN	TOTAL
2002					
Contribution Rate		9.50%		7.75%	
Contribution Requirement	\$	48,186	\$	32,762	\$ 76,167
2001					
Contribution Rate		9.50%		7.75%	
Contribution Requirement	\$	32,983	\$	27,723	\$ 64,602
PLAN B					
EMPLOYER					
MEMBER		REGULAR PLAN		DROP PLAN	TOTAL
2002					
Contribution Rate		2.00%		1.00%	
Contribution Requirement	\$	-	\$	-	\$ -
2001					
Contribution Rate		2.00%		1.00%	
Contribution Requirement	\$	-	\$	-	\$ -

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For the Years Ended December 31, 2002 and 2001

No employees are covered under Plan B. Therefore, no contributions are required.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERA and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employees.

The pension benefit obligation at December 31, 2001 and 2002, for the System as a whole, determined through an actuarial valuation performed and audited as of that date, consists of the following:

	2001	2002
Pension benefit obligation	\$1,236,099,334	\$1,146,787,039
Actuarial value of assets	1,224,445,306	1,359,582,667
Actuarial value of assets in (deficit) excess of benefit obligation	<u>\$ (11,583,028)</u>	<u>\$ 22,835,627</u>

The District Attorney's contribution represented .0117% and .0027% for 2001 and 2002 respectively of total contributions required for all participating entities. Current year and prior year calculations are based on the 2001 and 2000 Parishal Retirement System audit reports.

Historical trend information showing the System's progress in accumulating assets to pay benefits when due is presented in the System's December 31, 2002 actuarial valuation report. The District Attorney does not guarantee the benefits granted by the System.

The District Attorney and Assistant District Attorney personnel are members of the District Attorney's Retirement System, a cost-sharing multiple employer, public employee retirement system, controlled and administered by a separate Board of Trustees, a Secretary-Manager, and an actuary. This retirement system has been in place since August 1, 1996.

DISTRICT ATTORNEY OF THE TWENTY-SECOND  
JUDICIAL DISTRICT  
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Notes to the Financial Statements

For the Years Ended December 31, 2000 and 2001

The District Attorney's payroll for employees covered by the System for the period ended December 31, 2000 and 2001 was \$341,014 and \$465,759 respectively. The District Attorney's total payroll was \$1,394,789 and \$921,904 respectively.

Membership is mandatory unless the person does not earn, from all sources, at least the minimum salary specified by the Board of Trustees. Membership begins on the date an employee becomes a contributing member of the retirement system. The plan fund benefits are as follows:

Any member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, at least 24 years of creditable service and is at least 55, or at least 18 years of creditable service and is at least age 60. Early retirement, with reduced benefit, is available with at least 18 years of service and age 55.

The basic formula for normal retirement is 3.3% multiplied by years of creditable service, multiplied by average salary based on the three (3) highest consecutive years not to exceed 100% of salary.

The calculation of average salary restricts increases in non-state compensation to 100% for each of the final two years utilized. Pensions earned in connection with official duties are not included in average final compensation.

The formula for early retirement benefits is a modification of the normal retirement formula. Members who retire under the early retirement provisions receive a benefit which is reduced 1% for each year in advance of normal retirement age.

Optional benefits are available at the time of retirement. These benefits have to be computed on an actuarial basis at that time based on their attained age and that of their beneficiary.

Should a member become disabled and not able to work, after having acquired ten years of service in the System, the member may be eligible for disability retirement benefits of three and one-half (3 1/2) percent times the years of actual service times the last three year average salary with a minimum of 15 years, or actual service plus number of years to age 60, whichever is less.

Any member who has at least ten years of creditable service may be retired by the Board of Trustees providing the Medical Disability Board, after the medical examination, shall certify that the member is mentally or physically incapacitated for the further

DISTRICT ATTORNEY OF THE TWENTY-SECOND  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parishes of St. Tammany and Washington

Notes to the Financial Statements

For the Years Ended December 31, 2002 and 2001

performance of duty; that such incapacity is likely to be permanent; and that the member should be retired. Upon application for disability retirement the retirement office must be provided with a complete medical statement from the attending physician concerning the nature and seriousness of the disability.

Upon the death of any active contributing member with less than five years of creditable service, his accumulated contributions and interest thereon shall be paid to his surviving spouse if he is married, otherwise to his designated beneficiary if any, or to the member's estate.

Upon the death of any active, contributing member with five or more years of creditable service, or any member with twenty-three years of service who has not retired, the plan provides benefits for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefits vary according to each member's family situation.

This retirement system is funded by employee contributions and percentage of taxes and revenue sharing funds, and if required, employer contributions.

Members contribute to the retirement systems on their total salary from all sources – salary paid by the State of Louisiana; that paid by the Parish; or any other governing body of a parish or political subdivision of the state of Louisiana, etc. At the present time this percentage is seven percent (7%) of salary. An employer contribution must be made by any agency employing members of the District Attorney's Retirement System. The Public Retirement Systems Actuarial Committee, for the fiscal year of July 1, 1990 through June 30, 1998, set the employer contribution rate at 0.0% of payroll for all active members of the District Attorney's Retirement System. For the fiscal year July 1, 2000 through June 30, 2002, the employer contribution will be set at 0.0% of payroll for all active members.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employees' service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among FERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employees.

DISTRICT ATTORNEY OF THE TWENTY-SECOND  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
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Notes to the Financial Statements

For the Years Ended December 31, 2002 and 2001

Contribution requirements for the year are as follows:

	2002	
	MEMBER	EMPLOYER
TOTAL		
<u>01-01-02 TO 12-31-02</u>		
Contribution Rate	7.00%	0.00%
Contribution Requirement	\$ 27,799	\$ -
	\$ 27,799	\$ 27,799

	2001	
	MEMBER	EMPLOYER
TOTAL		
<u>01-01-01 TO 12-31-01</u>		
Contribution Rate	7.00%	0.00%
Contribution Requirement	\$ 32,603	\$ -
	\$ 32,603	\$ 32,603

The pension benefit obligation for the System as a whole, determined through an actuarial valuation performed and audited, is as follows:

	<u>June 30, 2002</u>	<u>June 30, 2001</u>
Pension benefit obligation	\$ 153,279,445	\$ 154,504,213
Actuarial asset value	<u>186,237,911</u>	<u>126,215,852</u>
Assets in excess (deficit) of pension benefit obligation	\$ <u>(23,651,524)</u>	\$ <u>(34,285,181)</u>

The District Attorney's contribution represented 0.0000% and 0.0000% for 2002 and 2001 respectively of total contributions required for all participating entities. The District Attorney's information is based on a calendar year, while the District Attorney Retirement System is on a fiscal year.

Historical trend information showing the System's progress in accumulating assets to pay benefits when due is presented in the system's June 30, 2002 and 2001 actuarial valuation reports. The District Attorney of the 22nd Judicial District does not guarantee the benefits granted by the System.

DISTRICT ATTORNEY OF THE TWENTY-SECOND  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
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Notes to the Financial Statements

For the Years Ended December 31, 2002 and 2001

**NOTE 5 – LEASES**

The District Attorney's office has operating leases as of December 31, 2002 and 2001 respectively. The lease expenditures are as follows:

	<u>2002</u>	<u>2001</u>
Vehicles	\$ 0	\$ 0
Computer equipment	\$ 0	\$ 0
Buildings	\$30,585	\$30,585

Future minimum rental commitments under operating leases are as follows:

Fiscal Year:	Buildings	Equipment	Total
2003	\$ 10,062	\$ -0-	\$ 43,330

**NOTE 6 – EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenses of the District Attorney paid out of the funds of the criminal court, the parish governing authorities, or directly by the state.

DISTRICT ATTORNEY OF THE TWENTY-SECOND  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parishes of St. Tammany and Washington

Notes to the Financial Statements

For the Years Ended December 31, 2002 and 2001

**NOTE 7 – LITIGATION AND CLAIMS**

In 1986, the District Attorney's office sued the Washington Parish Police Jury for reimbursement of 1985 operating expenses totaling \$96,855. In March 1987, the District Court ruled in favor of the District Attorney with an award of \$96,855. The Supreme Court has upheld the District Court's decision. As of December 31, 1999, the District Attorney's office has an unexecuted judgment against the Washington Parish Police Jury in the amount of \$86,855. In December 2002, the District Attorney's office received \$79,800 from the Washington Parish Police Jury in settlement of the judgment.

**NOTE 8 – FEDERAL GRANTS**

The District Attorney participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Assistance No. 13.383. The program is administered by the Louisiana Department of Social Services. As of July 1, 1998, reimbursement is at 100% of allowable costs, up to the maximum contract. For the year ended June 30, 2002, the maximum contract was \$634,853. Note that the contract is for a fiscal year period of July 1<sup>st</sup> through June 30<sup>th</sup>, while the District Attorney's office operates on a calendar basis.

For the calendar years ended December 31, 2002 and 2001 the District Attorney received approximately \$411,735 and \$641,154 respectively from the Louisiana Department of Social Services.

The District Attorney is a sub grantee for several programs, which are administered by the Louisiana Commission on Law Enforcement. These grants are the Violent Crime Prevention Program, Victim Assistance Program, Juvenile Community Service Program, and Juvenile Drug Court. The District Attorney receives reimbursement for expenditures approved in the sub grant applications.

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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Honorable Walter F. Reed  
District Attorney of the Twenty-Second Judicial District  
State of Louisiana  
Parishes of St. Tammany and Washington

### Compliance

We have audited the compliance of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2000. The District Attorney of the Twenty-Second Judicial District of the State of Louisiana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's management. Our responsibility is to express an opinion on the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of State and Local Governments and Non-Profit Organizations. Those standards and OMB Circular A-133 required that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's compliance with these requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the D.A.'s compliance with these requirements.



The Honorable Walter P. Reed  
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In our opinion, the District Attorney of the Twenty-Second Judicial District of the State of Louisiana complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002.

#### Internal Control Over Compliance

The management of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with COMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level that risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the District Attorney, the Legislative Auditor, and the cognizant Federal Agency. However, upon acceptance by the Legislative Auditor, this report is a matter of public record and its distribution is not limited.

 CPA

June 11, 2003

DISTRICT ATTORNEY OF THE TWENTY-SECOND  
JUDICIAL DISTRICT  
STATE OF LOUISIANA

Parishes of St. Tammany and Washington  
Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 1993

<u>Federal/Grantor Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Disbursement Expenditures</u>
U.S. Department of Health and Human Services Programs:			
Pass-Through State Department of Social Services			
Child Enforcement Services:	93.543	DQA 335204078 ISS CPMS 574363	\$ 411,718
Other Federal Assistance:			
U.S. Bureau of Justice Assistance Act			
Pass-Through Louisiana Commission on Law Enforcement:			
Violent Crime Prosecution:	16.579	8905-051E08	\$ 93,647
Victim Assistance Program:	16.575	C-04-7-010E02	\$ 37,712
U.S. Juvenile Justice & Delinquency Prevention Act			
Pass-Through Louisiana Commission on Law Enforcement:			
Juvenile Community Service Program:	16.54	J99-3-013E01	\$ 17,897
<b>TOTAL</b>			<u>\$ 528,264</u>

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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Walter P. Reed  
District Attorney of the Twenty-Second Judicial District  
State of Louisiana  
Parishes of St. Tammany and Washington

We have audited the financial statements of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, as of and for the year ended December 31, 2002, and have issued our report thereon dated June 11, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's component unit financial statements are free of material misstatement, we performed test of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**RONALD W. GARRITY, APAC**  
CERTIFIED PUBLIC ACCOUNTANT

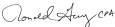
The Honorable Walter P. Reed  
Page Two

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the District Attorney, the Legislative Auditor, and the cognizant Federal Agency. However, upon acceptance by the Legislative Audit, this report is a matter of public record and its distribution is not limited.

June 11, 2003



DISTRICT ATTORNEY OF THE TWENTY-SECOND  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parishes of St. Tammany and Washington  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2002

**SUMMARY OF THE AUDITOR'S REPORT**

1. An unqualified opinion was issued on the financial statements of the auditee.
2. The statement that reportable conditions in internal control were disclosed by the audit of the financial statements and whether any such conditions were material weaknesses is not applicable.
3. The audit disclosed no instances of noncompliance that were material to the financial statements of the auditee.
4. The statement that reportable conditions in internal control over major programs were disclosed by the audit and whether any such conditions were material weaknesses is not applicable.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit disclosed no findings which are required to be reported under Section 510 (a) of Circular A-113.
7. The major program for the year ended December 31, 2002 was Department of Health & Human Services IV-D Program.
8. The dollar threshold to distinguish between Type A and Type B programs is \$200,000.
9. The auditee did qualify as a low-risk auditee.

**SCHEDULE OF FINDINGS RELATED TO THE FINANCIAL STATEMENTS**

There were no items identified in the course of our testing during the current year that were required to be reported.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS**

There were no items identified in the course of our testing during the current year that were required to be reported.

## SUPPLEMENTAL INFORMATION SCHEDULE

DISTRICT ATTORNEY OF THE TWENTY-SECOND  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
*Parishes of St. Tammany and Washington*

**FIDUCIARY FUND TRUST**

Schedule of Changes in the Balance of Restitution to Victims  
For the Years Ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
<b><u>BALANCES AT BEGINNING OF YEAR</u></b>	\$ 8,697	\$ 8,706
<b><u>ADDITIONS</u></b>		
Collections:		
Restitution payments	40,057	34,491
Fees	9,465	7,680
Other	-	-
Unclaimed payments	624	-
Interest income	69	-
Other	<u>-</u>	<u>-</u>
Total additions	90,215	62,171
<b><u>REDUCTIONS</u></b>		
Settlements:		
Restitution victims	39,846	34,469
Fees Special Revenue Fund	9,592	7,683
Other settlements	7	-
Bank charges	<u>148</u>	<u>18</u>
Total reductions	<u>49,592</u>	<u>62,180</u>
<b><u>BALANCES AT END OF YEAR</u></b>	<u>\$ 9,321</u>	<u>\$ 8,697</u>